



Mary Taylor, CPA  
Auditor of State



**BOARD OF ELECTIONS  
GUERNSEY COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
--------------	-------------

---

Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1
---	---

**This page intentionally left blank.**



# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Guernsey County Commissioners  
627 Wheeling Avenue  
Cambridge, Ohio 43725

Governing Board of Guernsey County Board of Elections  
627 Wheeling Avenue  
Cambridge, Ohio 43725

Guernsey County Prosecuting Attorney  
139 West 8<sup>th</sup> Street  
Cambridge, Ohio 43725

To the County Commissioners, Board of Elections, and Prosecuting Attorney:

We have performed the procedures enumerated and for the period December 1, 2004 to January 31, 2007, which were agreed to by the addressees, solely to assist the Board of Elections, Guernsey County, Ohio (the Board), in evaluating the compensation earned and paid to Jacqueline Neuhart, Director of the Board, and Sandra Tilton, Deputy Director of the Board. Management is responsible for the monitoring of compensation and determining if properly calculated. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the addressees. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures were as follows:

1. We read the minutes of the Board for the period November 1, 2004 through January 31, 2007, to determine the compensation authorized for the Director and Deputy Director of the Board. We also read the minutes during this time period to determine when authorized pay raises for the Director and Deputy Director of the Board became effective.
2. We read the resolutions passed by the Guernsey County Commissioners as provided by the Clerk of the Guernsey County Commissioners for the period December 1, 2004 through January 31, 2007 that apply to the compensation of the Director and Deputy Director of the Guernsey County Board of Elections.
3. We compared the approved compensation to amounts paid to the Director and Deputy Director as documented in the payroll register and report any differences.

For the period of December 1, 2004 through January 31, 2007, there were overpayments to the Director and Deputy Director of \$8,685.36 and \$8,666.16, respectively. Accordingly findings for recovery will be issued against Jacqueline Neuhart, Director and Sandra Tilton, Deputy Director, as disclosed in attached findings.

County Commissioners, Board of Election Members, and Prosecuting Attorney  
Board of Elections  
Guernsey County  
Independent Accountants' Report on Applying Agreed-Upon Procedures  
Page 2

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on these transactions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the addressees listed above and is not intended to be, and should not be used by anyone else.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

June 7, 2007

### **Finding 1**

Ohio Rev. Code Section 121.22 (H) states, in part, that, a resolution, rule, or formal action of any kind is invalid unless adopted in an open meeting of the public body.

During an executive session of a meeting of the Board of Elections on November 18, 2004, the Board approved compensation increases for the Director and Deputy Director. These increases were not approved in the Board's regular meeting.

The Chairman of the Board indicated this was an oversight as normally all actions of the Board are taken in regular session. Even though it was the intent of the Board to increase the compensation of the Director and Deputy Director, not passing the compensation increase in an open meeting could question the validity of the pay increases.

We recommend all formal actions be adopted in an open meeting of the Board.

### **Officials' Response**

We did not receive a response from Officials to this finding.

### **Finding 2**

Compensation paid to Board of Elections Director Jacqueline Neuhart for pay dates December 10, 2004 through January 19, 2007 was not always properly calculated, as follows:

- On November 18, 2004, the Board approved a \$2,500 increase to the annual salary of the Director, raising the amount to \$26,100, \$1,003.85 paid bi-weekly, effective December 1, 2004, and thereafter until further action by the Board and/or Commissioners. Actual compensation for Jacqueline was \$2,164.15 for each pay period in December 2004, which resulted in an overpayment of \$2,320.60 for 2004.
- On August 25, 2005, the Board set the yearly salary for the Director at \$28,600, \$1,100 paid bi-weekly, beginning September 1, 2005. For the remaining nine pay periods after September 1, 2005, actual compensation for Jacqueline was \$1,281.63 per pay, which resulted in an overpayment of \$1,634.67 for 2005.
- On March 4, 2006, the Board set the annual salary of the Director for the next two-year period at the amount of \$29,400, \$1,130.77 paid bi-weekly, effective March 4, 2006. Total salary approved by the Board for 2006 was 29,246.17. Actual compensation for Jacqueline for 2006 was \$33,822.22, which resulted in an overpayment of \$4,576.05.
- For the first two pay periods in 2007, actual compensation for Jacqueline was \$1,207.79 for each pay period, which resulted in an overpayment of \$154.04 for the first two pay periods in 2007.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public money illegally expended is hereby issued against Jacqueline Neuhart, Director of the Board of Elections, in the amount of \$8,685.36, in favor of Guernsey County's General Fund.

### **Officials' Response**

We did not receive a response from Officials to this finding.

### **Finding 3**

Compensation paid to Board of Elections Deputy Director Sandra Tilton for pay dates December 10, 2004 through January 19, 2007 was not always properly calculated, as follows:

- On November 18, 2004, the Board approved a \$2,500 increase to the annual salary of the Deputy Director, raising the amount to \$25,100, \$965.38 paid bi-weekly, effective December 1, 2004, and thereafter until further action by the Board and/or Commissioners. Actual compensation for Sandra was \$2,126.10 for each pay period in December 2004, which resulted in an overpayment of \$2,321.44 for 2004.
- On August 25, 2005, the Board set the yearly salary for the Deputy Director at \$27,600, \$1,061.54 paid bi-weekly, beginning September 1, 2005. For the remaining nine pay periods after September 1, 2005, actual compensation for Sandra was \$1,243.16 per pay, which resulted in an overpayment of \$1,634.58 for 2005.
- On March 4, 2006, the Board set the annual salary of the Deputy Director for the next two-year period at the amount of \$28,400, \$1,092.31 paid bi-weekly, effective March 4, 2006. Total salary approved by the Board for 2006 was 28,246.21. Actual compensation for Sandra for 2006 was \$32,806.99, which resulted in an overpayment of \$4,560.78.
- For the first two pay periods in 2007, actual compensation for Sandra was \$1,166.99 for each pay period, which resulted in an overpayment of \$149.36 for the first two pay periods in 2007.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public money illegally expended is hereby issued against Sandra Tilton, Deputy Director of the Board of Elections, in the amount of \$8,666.16, in favor of Guernsey County's General Fund.

### **Officials' Response – Deputy Director Sandra Tilton**

As Deputy Director of the Board of Elections I do not do the budget or sign off on paying any bills, including payroll. These duties are performed by the Director and the four Board of Election members. Therefore, I had no control over any of the overpayment and do not feel I should be solely responsible to pay the overpayment back.

In August, 2006, I went to Director Jacqueline J. Neuhart of the Board of Elections to let her know that there was a problem with my pay. At that time I asked her to correct the problem. When my pay check was continually wrong I went to Chairman Donald D. Brown of the Board of Elections. This was to inform the Board of the discrepancies with my pay for the year 2006; I was not aware of the problems with years 2004 and 2005.



**Mary Taylor, CPA**  
Auditor of State

**BOARD OF ELECTIONS**

**GUERNSEY COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 23, 2007**